

**289A.10 FILING REQUIREMENTS FOR ESTATE TAX RETURNS.**

Subdivision 1. **Return required.** In the case of a decedent who has an interest in property with a situs in Minnesota, the personal representative must submit a Minnesota estate tax return to the commissioner, on a form prescribed by the commissioner, if:

(1) a federal estate tax return is required to be filed; or

(2) the federal gross estate exceeds \$700,000 for estates of decedents dying after December 31, 2001, and before January 1, 2004; \$850,000 for estates of decedents dying after December 31, 2003, and before January 1, 2005; \$950,000 for estates of decedents dying after December 31, 2004, and before January 1, 2006; and \$1,000,000 for estates of decedents dying after December 31, 2005.

The return must contain a computation of the Minnesota estate tax due. The return must be signed by the personal representative.

Subd. 2. **Documents required.** The commissioner may designate on the return the documents that are required to be filed together with the return to determine the computation of tax.

Subd. 3. **Definitions.** For purposes of this section, the definitions contained in section 291.005 apply.

**History:** 1990 c 480 art 1 s 5; 1997 c 31 art 1 s 5; 2002 c 377 art 12 s 10; 2003 c 127 art 3 s 1